App F IX 4]

WD2239-B490

1924.

File No 161-24

Previous References (Mel.)

Serial Nos 2 & 3

Later references
Mel 161-24- 8608g
Rm 35-27-1m
Mel. 190-30 (1-2)

Preserve

GENERAL & REVENUE SECRETARIAT

Serial Nos 2

Part B for Genesis

SUBJECT

Taxes on Govt Hospital Building situated in Municipal Areas.

In the Privy Council Judgment No 8 of 1925 6/6/25 States that the buildings in question are exempt from the taxes, as they are occupied by the Govt in public interests

V2526

G R S 11] 1924-25

GENERAL AND REVENUE SECRETARIAT

(Rent)

NOTES

File No 161-24

FILE HEADING

Exemption of Govt buildings used for residential purposes.

From

The President, City Rent Council, Mysore

No 2057 Dated 1-5-25 Received 4-5-25

Diary No 6997L	Enclos 1	Spare Copies	Serial No 2

BRIEF ABSTRACT OF LETTER

Statement showing Rs 420-14-7 to be recd as rent by from the Police dept on account of rent taxes due on the Govt buildings that are under the control of Rent dept in the Nagarcherry and that the D.C. of Police claims exemptions under G.O. No. L 16056-65 Rev. dated 17-12-21-6 & 16-5-22 and solicits orders whether the buildings sought to be the bulk of taxes are used solely for public purposes as defined in the said G.O.

2

NOTES AND ORDERS

The following two points are to be taken into account for deciding whether the Govt buildings now in question are to be exempted from rent taxes as claimed by the D.C. of Police:-

1) Whether the Police dept pays any

6497

General and Revenue Secretariat | Rl File No 161 of 1924

Serial No

any grant from the Police Officers occupying the said buildings in question accordingly.

2) Whether the Officers occupying the buildings are obliged to remain in the buildings in the circumstances as mentioned above.

In the 1st case, if the Police Dept. Officers be spared from the occupants of the buildings, no question of form payment of Rent to any case buildings can be granted as that Dept. has been benefited in the form of Municipal grant.

In regards the 2 case, it is mentioned that the Police Officers occupying the buildings do not seem to be obliged to occupy them whenever as the very nature of their legitimate duties do not require them to do so and that the said buildings cannot therefore be considered from Rent free use

L 1605-65/Rl 171-21-8-24-16.

Police for Officers the Harbour Branch may be consulted in the matter.

6-5-25

525

It is seen from the statement sent up, that some buildings are used as shops & restaurant & also Kushes. As the Department

NOTE—Contn Sheet

Serial No

derives profit out of them, they cannot be exempted from payment of municipal tax. As regards the rest. they will be exempted from taxes only, if the duties of the officers are such as to require him to stay there. The Political branch may be consulted as to whether these buildings come under the latter category of not. In case a decision cannot be arrived at the Political Branch they will have to be obtained.

The exemption of the officers of Govt can be granted by, them or on further enquiry

6/ 2 Secy)
Tax may be levied only on the buildings which are given out on rent to others —

Dewan) 7/ Agree. 6/5

8/5

DEWAN'S OFFICE.
RECD. ON 11 MAY 1925
Reg No 8419 -

9/ Draft as per para 7 supra is submitted

2. Secy) 10/5

11/ Draft notification is submitted. Say, what items are exempted from taxation

NOTE—Contn Sheet

6997 (1)

General and Revenue Secretariat | Rl File No 161 of 19 74

Serial No

(1) Of the 4 items referred to by the PP in the enclosure to his letter under disposal items 2 and 3, are ordered to be taxed on the principle that the police debt is deriving some benefit, by letting them out. Items 1, 4, 5 and 6 are to be exempted from the tax on the principle that the occupation of the buildings concerned by the police officers, is in public interest.

(2) Next item No 4, which is only Vacant land, not used as parade ground, does not seem to be taxable on either of the principles enumerated nor can it be exempted from payment unless specifically ordered

(3) Refer para 10 supra.

PJB 27/5 HK 27525 2 2 Secy 28 27/5

Sr Secretary upon seen

713 29/5 (Addl Secy) [illegible]

7/6 8/6

ND 1/6

NOTE—Contn Sheet

Serial No

Services purpose and of them, they cannot be exempted from payment of Municipal tax. As regards the rest: they will be exempt from taxes only, if the duties of the officers are such as to require them to stop there. The Public Works Branch may be consulted as to whether these buildings come under the latter category & confirmation to that effect from the Public Works Branch should be obtained.

The exemption of the officers' quarters may be considered separately. Then up to the further orders

2 weeks)

6) Tax may be levied only on the buildings which are given out on rent to the tenants.

Dewan) 7) I agree

8) Draft plan

9) Subject as per para 7 supra is duly

2 weeks)

10) Draft notification

Say, what items are exempt from tax &c.

DEWAN'S OFFICE
RECD. ON 11 MAY 1925
Reg. No 8419

Note—Contn Sheet

6977

General and Revenue Secretariat

Rel File No 161 of 19 24

Serial No

11) Of the 7 items referred to by the PS in the enclosure to his letter under disposal items 2 and 3, are ordered to be taxed on the principle that the police debt is deriving some benefit, by letting them out. Items 1, 4, 5 and 6 are to be exempted from the tax on the principle that the occupation of the buildings concerned by the police officers, is in public interest.

12) But item No 7, which is only vacant land, not used as parade ground, does not seem to be taxable on either of the principles enumerated nor can it be exempted from payment unless specifically ordered

13) Refer para 10 supra.

PJB 27/5 HK 27/5 25 2 Secy

27/5

Sr Secretary upon return

713/25

[illegible]

1/6

1/6

1/6

NOTE—Contn Sheet

G.R.S III-2}

WD 2115—GPO—40 000—27 & 28

File No 161 of 19 24

General and Revenue Secretariat

No 8645 dt 6/6/25

Serial No 3

To

The President

C/f No cl. Nyasa

Districts that
~~States' that~~ ~~but~~ & except those buildings (& Door No 78/1, 78/2) the rest of the buildings that are under the control of Police dept are exempt from ~~Municipal taxes~~ as ~~they are~~ in public interest

B

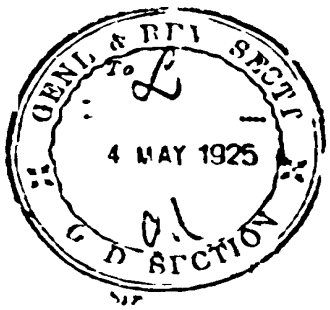
Note—Contn Sheet

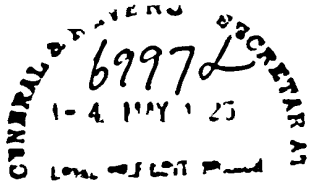
No 2057 44593
Encl one

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL,
Mysore, 1st May 1925

From

N MADHAVA RAU, Esq., B A., B L.,
President City Municipal Council
MYSORE





B Nagappa, Esq., Bar-at-law.,
Secretary to the Government of His Highness the
Maharaja of Mysore, Local and Legislative Depts.
Bangalore.

Mel 161-24-2

I have the honour to state that a sum of Rs 420-14-9 is due to this Municipality from the Police Department on account of Municipal taxes due on the Government buildings that are under the control of that department in the Mysore City.

2. A bill (copy enclosed) for the said amount of Rs.420-14-9 was sent to the Inspector General of Police in Mysore for payment; but he has returned it, drawing attention to Government Order No.L 1605-65/ M1.171-21-6 dated 16th August 1922 exempting all residential quarters from Municipal Taxation.

3 The point for consideration is whether the buildings referred to in the bill, are used solely for public purposes as defined in the Government Order referred to above.

4 I request that Orders of Government on the subject may kindly be obtained and communicated

I have the honour to be,
Sir,
your most obedient servant,

Madhava Rau

President.

PVR

MYSORE CITY MUNICIPALITY

Statement showing the municipal taxes due for the year 1924-1925 for the Government Buildings in charge of the Inspector-General of Police, Bangalore.

Sl No	Mohalla	Door No	Name of quarters	Arrears	For the year 1924-1925 House tax	Water tax	Lighting tax	Total	Grand total	Remarks
1	2	3	4	5	6	7	8	9	10	11
1	Lashkar	78	Police station quarters	21 9 6	6 0 0	3 9 7	1 3 2	10 12 9	32 6 3	Occupied by Division Inspector
2	Do	78/1	Do shops	5 9 8	2 0 0	0 6 5	0 6 5	2 12 10	8 6 5	Rented out to shop-keepers
3	Do.	78/2	Do.	5 9 8	2 0 0	0 6 5	0 6 5	2 12 10	8 6 6	
4	Do	239	Police quarters	27 0 0	7 8 0	4 8 0	1 8 0	13 8 0	40 8 0	Occupied by Police Officer
5	Do	241	Reserve Police quarters	144 0 0	40 0 0	24 0 0	8 0 0	72 0 0	216 0 0	
6	Do.	301	Police Superintendent quarters		9 0 0	5 6 5	1 12 10	16 3 3	16 3 3	1924-25 Second half year
7	Do.		Vacant land in front of Reserve Police quarters	74 9 10	15 4 0	9 2 5		24 6 5	99 0 3	Vacant land 6066 Sq Yds Not used as a parade ground
			Total Rs.	278 6 8	81 12 0	47 7 3	13 4 10	142 8 1	420 14 9	

Rupees four hundred and twenty, annas fourteen and pies nine only

"COPY"

President.

Sd/-Abdul Aziz Khan,

For President,
City Municipal Council

Mysore.
1st May 1925.

G R S. VI—

SUBJECT

Diary No of letter replied to 6997

General and Revenue Secretariat
( )
, the 191

Date of issue 6/6/25

Signed by

Section Rel
File No 161-24
Serial No 3
No L8645

To The pr city mil el Bellary
Sir.

With refee to your letter No 2057 d 15-5-25 in regard to the amount of Rs 420-14-9 said to be due to the Municipal Council from the police Dept on account of elec. taxes due on the Govt Buildings and lands leased to therein and which are under the control of that Dept in the Bellary city I am directed to state that the

over.

Dale 76

tax may be collected only
except on the marginally noted Doors Lashkar Mohalla
buildings which are given out 78/1 Shops. { Rented out to Shopkeepers
on rent for shops. As regards 78/2 Shops
the last, they will be exempt
from the taxes as their
occupation by the police officers
is in public interest.

I have etc

[signature]

BJB
27/5/25 L86Lib 9 Gl 9 Police
Copy to the ~~Deputy Commissioner~~
for information

B O

[signature]

Bd — Lt Fergusson

[signature]
27.5.25

List of enclosures

Copied by

Examined by